

4 "There is hereby imposed a like rate of tax upon the gross receipts
 5 from the renting of any and all rooms, apartments, or sleeping quar-
 6 ters in any hotel, motel, inn, public lodging house, rooming house, or
 7 tourist court, or in any place where sleeping accommodations are
 8 furnished to transient guests for rent, whether with or without meals.
 9 'Renting' and 'rent' include any kind of direct or indirect charge for
 10 such rooms, apartments, sleeping quarters, or the use thereof. For the
 11 purposes of this division, such renting is regarded as a sale of tangible
 12 personal property at retail. However, such tax shall not apply to the
 13 gross receipts from the renting of a room, apartment, or sleeping
 14 quarters while rented by the same person for a period of more than
 15 thirty-one (31) consecutive days."

Approved June 30, 1965.

CHAPTER 352

SALES AND USE TAX EXEMPTIONS

H. F. 552

AN ACT to allow more time for governmental units to file for exemptions on sales and use tax refunds.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-two point forty-five
 2 (422.45), subsection six (6), paragraph *b*, Code 1962, is amended by
 3 striking the words "sixty days" in line two (2), and inserting in lieu
 4 thereof the words "six (6) months".

Approved May 17, 1965.

CHAPTER 353

SALES TAX RECEIPTS

S. F. 604

AN ACT to provide for the depositing of sales tax receipts by retailers if the total amount collected in preceding month exceeds five hundred dollars (\$500.00).

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Subsection one (1) of section four hundred twenty-
 2 two point fifty-two (422.52), Code 1962, is hereby amended by striking
 3 the period (.) in line seven (7) and substituting in lieu thereof a semi-
 4 colon (;), and adding the following: "provided, however, commencing
 5 with the period beginning January 1, 1966, every retailer who collects
 6 more than five hundred dollars (\$500.00) in retail sales taxes in any
 7 one month commencing with January 1, 1966, shall deposit with the
 8 state tax commission or in a depository bank designated by the tax
 9 commission, said sum, made out on a deposit form for the month in
 10 such form and manner as may be prescribed by the commission, said
 11 deposit form being due on or before the twentieth (20th) day of the